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FA 8-4000

Constitutional Amendment Will Change Farm Land Assessment

By VINCENT THOMAS
Assemblyman, 68th District
California's position as the top state in agricultural production will probably continue longer if voters approve a constitutional amendment which was adopted at our recent session. The measure relates to the assessment of land used exclusively for agricultural purposes, and its intent is to save such land from being gobbled up for other purposes.

The problem at which this amendment is aimed arises from the present terms of our State Constitution, which requires that "cultivated and uncultivated land, of the same quality, and similarly situated, shall be assessed at the same value." In effect this language has obligated county and city assessors to value agricultural land for tax purposes, not at its value as farm land, but rather on its potential value as subdivision or industrial land. This fact has literally driven farm owners into selling or using their land for homes or industrial development in order to pay the higher taxes.

AN EXAMPLE of what occurs under existing law goes something like this. Farmer A owns ten acres of level land, close to a city, which he has cultivated for a number of years. Its true value for farm purposes is \$1500 per acre. However, its potential value for subdivision or industrial use is \$9000 per acre, so it must be assessed at that figure. Confronted by the necessity of paying six times as much tax, far more than the agricultural products he gets from the land will justify, Farmer A either sells the land, or subdivides it himself. So ten more acres of fine California farm land goes out of production.

The proposed constitutional amendment would add a new section relating to assessment of such land. It would provide that in assessing land which is used exclusively for agricultural purposes, and which has been so used for a minimum of two previous years, the assessor shall consider no other factors than those relative to agricultural use, if the owner of the land makes written application for such treatment. The time and manner of application are to be determined by action of the Legislature.

After such application, and after the assessor finds that the land meets the requirements, it will be valued as agricultural land.

IF IT IS found that the land uses, or the owner applies for regular assessment, the land is immediately subject to additional taxes, plus interest, equal to the difference between those actually paid, and those due on the basis of higher value. Such additional taxes will be due retroactively for the seven preceding tax years, which is a strong device to encourage owners to keep their farm lands in use as such.

The amendment would provide that its provisions would not be operative in any county or city unless its governing body adopted an ordinance putting it into effect. Such an ordinance would be subject to initiative or referendum.

THE LEGISLATURE would retain full power to provide for the collection and distribution of the additional taxes, for the equalization of agricultural use assessments, and for any other legal matters needed to make the system work.

Returning to Pearl Harbor, Hawaii, June 1, aboard the survey ship USS Maury after completing a seven-month cruise in the Western Pacific was Larry E. Reece, fireman, USN, son of Mrs. Doris F. Rusak, 1830 W. 214th St.

During the deployment the survey ship, operating as a unit of the versatile Seventh Fleet, conducted a hydrographic survey in the Gulf of Siam and visited the ports of Bangkok, Hong Kong, and Subic Bay.

CROSSWORD PUZZLE

ACROSS

- Seed
- Containers
- Prohibit
- Male sheep (pl.)
- Shad
- Poem
- Century
- Plant
- Path
- Meadow
- Strong wind
- Reign
- Ached
- River in Italy
- Twirl
- Unincorporated
- Develop
- Vast area
- Move about furiously
- He in debt
- Writes
- Frightful
- Without end
- Preposition
- Indulgence
- Landed property
- Mine entrance
- He mistaken
- Solo
- Trade for money
- Bright star
- Coin
- Golf mound
- Makes lace

DOWN

- Lucrative
- Egg-shaped
- East
- Slumbers
- Tree trunk
- Fruit drink
- Show up again
- Running
- Wolfhound
- Burrowing animal
- Sow

19-Temporary beds
21-Three-toed sloth
23-Scout
24-Vigor (colloq.)
25-Fish eggs
26-Hottery
27-Concrete
28-Take up
29-Night bird
31-Tiny
32-Malay dagger
37-Colonize
38-Unimpaired
41-Brother of Odin
43-Young girl
44-Mental image
45-Tip
46-Sea eagle
47-Region
48-Shade
49-Consumes
52-Regret

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